October 21, 2005

Publication 1346 Part I – File Specification Changes #2

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

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All changes have been implemented for PATS Testing.

**Correction**: In Part 1, Attachment 2, 3, 4, 5, 6, 10 and 11 the date at
the bottom in the footer should be changed from August 30, **2004** to
August 30, **2005.**

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Attached are updated changes for:

      ERC 0030    Removed Form 2106

      ERC 0048    Revised text

      ERC 0049    Revised text

      ERC 0237    New ERC

      ERC 0422    Added two new bullets

      ERC 0423    Revised text

      ERC 0425    Added new Seq Numbers

      ERC 0426    Revised Seq number from 0820 to Seq 1050

      ERC 0618    Revised text

      ERC 1076    Revised text

      Attachment 9 was revised to update Valid Ranges for Social Security
      Number from "001-01-0001 through 695-99-9999" to "001-01-0001
      through 699-99-9999".

      Attachment 11 was revised to correct Form 2106 from "one" star
      to "four" stars.

## ATTACHMENT 1

## ERROR REJECT CODE (ERC) CROSS REFERENCES

**ERC**                                        **DESCRIPTION**

0030  o  Taxpayer Identification Number (SEQ 0003) of all data records in
         a tax return must contain the same Primary SSN.

      o  Schedule Occurrence Number (SEQ 0005 of the Schedule Record
         Identification) and Form Occurrence Number (SEQ 0005 of the
         Form Record Identification) must be significant and in
         ascending, consecutive numerical sequence beginning
         with "0000001".

         Note: For multiple occurrences of a schedule or form, the Page
         Number (SEQ 0002 of the Schedule or Form Record Identifications)
         must be sequential within each occurrence of a Schedule or Form.

      o  All pages of a multiple-page schedule or form must be present.
         Listed below are exceptions to this rule:
         -Page 2 may be present without Page 1 and vice versa for the
         following: Schedule E, Form 4684, Form 4797, Form 8283,
         Form 8824 and Form 8853.
         -Page 2 need not be transmitted if there are no entries for
         that page (but Page 2 cannot be present without Page 1) for the
         following: Schedule C, Schedule C (5713), Schedule D,
         Schedule F, Schedule H, Schedule O (5471), Schedule 2,
         Form 2441, Form 4562, Form 5329, Form 6251, Form 6765,          -||
         Form 8275, Form 8275-R, Form 8582-CR, Form 8606,
         Form 8621, Form 8697, Form 8801, and Form 8839.
         -Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4
         can not be present without Page 1.
         -Pages 2 and 3 are optional for Form 8582 but page 2 or 3 can
         not be present without Page 1.
         -Form 4136 **Page 1 need not be transmitted if there are no
         entries for that page** (but Page 1 cannot be present without       |
         Page 2).                                                            |
         -Pages 2-4 need not be transmitted if there are no entries for
         those pages (but these pages cannot be present without page 1)
         for the following: Form 5471, Form 5713
         -Form 8865 Pages 3-7 need not be transmitted if there are no
         entries for those pages.  But these pages cannot be present
         without pages 1 and 2.
         -State Record ST 0001 may be present without ST 0002, but
         ST 0002 cannot be present without ST 0001.

      o  For Form 1040, Pages 1 and 2 must be present (Exception: State
         Only returns), and the following cannot be present: Form 1040A
         Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.
         For Form 1040A, Pages 1 and 2 must be present, and the following
         cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.
         For Form 1040EZ, must be present, and the following cannot be
         present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.

      o  Schedule K-1 (Form 8865) will not be accepted without a
         Form 8865 being filed.

# ATTACHMENT 1

## ERROR REJECT CODE (ERC) CROSS REFERENCES

**ERC**                                      **DESCRIPTION**

0048  o  Form 2106 – **A maximum of two Forms 2106 may be present per**
         **individual (primary or secondary) on the return.  SSN of**
         **Taxpayer with Employee Business Expense (SEQ 0009) of each**
         **Form 2106 must be significant and must equal the appropriate**
         **SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030)**
         **of Form 1040.  When two or more Forms 2106 are present, the**
         **primary spouse's form(s) must precede the secondary spouse's**
         **form(s).**

0049  o  Form 2106-EZ – **A maximum of one Form 2106-EZ may be present**
         **per individual (primary or secondary) on the return.  SSN of**
         **Taxpayer with Employee Business Expense (SEQ 0009) of each**
         **Form 2106-EZ must be significant and must equal the appropriate**
         **SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030)**
         **of Form 1040.  When two Forms 2106-EZ are present, the primary**
         **spouse's form must precede the secondary spouse's form.**

0237  o  **When only one Form 2106 is present for an individual (primary**
         **or secondary), Page 2 need not be transmitted if there are no**
         **entries for that page, but Page 2 cannot be present without**
         **Page 1.**

      o  **When two Forms 2106 are present for an individual (primary or**
         **secondary), Page 1 must be present for the first form, Page 1**
         **may not be present for the second form, and Page 2 must be**
         **present for both forms.  (The second form is for additional**
         **vehicles only.  Refer to Form 2106 Instructions for possible**
         **allocation from one Form 2106 in the case of expenses of**
         **reservists, Qualified Performing Artists, etc.)**

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>                                    <u>DESCRIPTION</u>

0422  o  Form 4136 – When any of the "amount of credit" fields is greater
         than zero, then at least one of the associated "gallons" fields
         must be significant.  For example:

      o  When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is
         greater than zero, at least one of the following must be
         significant: SEQ 0010 or 0020 or 0040.

      o                                                                    -|
                                                                           -|
                                                                           -|

      o                                                                    -|
                                                                           -|
                                                                           -|

      o                                                                    -|
                                                                           -|
                                                                           -|

      o  When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt
         (SEQ 0180) is greater than zero, then Commercial Aviation
         Gasoline Gallons (SEQ 0170) must be significant.

      o  When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230)
         is greater than zero, then **Nontaxable Use Aviation Gasoline**   |
         **Gallons** (SEQ 0200) must be significant.                       -|

      o  When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 0300) is
         greater than zero, then **Nontaxable Use of Diesel Fuel Gallons** |
         (SEQ 0270) must be significant.                                   -|

      o  When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320)
         is greater than zero, then Diesel Fuel Train Use Gallons
         (SEQ 0310) **or Diesel Fuel Train Use End 2005 Gallons (SEQ 0315)** |
         must be significant.

      o  When Diesel Fuel Certain Intercity and Local Bus Use Credit
         Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain
         Intercity and Local Bus Use Gallons (SEQ 0330) must be
         significant.

      o  **When Diesel Fuel Farm After Sept. 2005 Amount (SEQ 0347) is**   ||
         **greater than zero, then Diesel Fuel Farm After Sept. 2005 Gal.** ||
         **(SEQ 0343) must be significant.**                               ||

      o  **When Nontaxable Use of Kerosene Credit Amount (SEQ** 0395**) is**
         **greater than zero, then SEQ 0380** (Nontaxable Use of Kerosene
         Gallons**) must be significant.**                                 -|

      o  **When Kerosene Use in Buses Credit Amount (SEQ 0410) is greater** |
         **than zero, then Kerosene Use in Buses Gallons (SEQ 0400) must be** |
         **significant.**                                                  |

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>ERC</u>                                    <u>DESCRIPTION</u>

0422  o  continued

    o  **When Kerosene Use Farm After Sept. 2005 Amount (SEQ 0412) is** ||
       **greater than zero, then Kerosene Use Farm After Sept. 2005 Gal.** ||
       **(SEQ 0411) must be significant.** ||

    o  When Nontaxable Use of Aviation Fuel Tax Credit Amount
       (SEQ **0423**) is greater than zero, then Nontaxable Use of |
       Aviation Fuel Gallons – 2 (SEQ **0421**) must be significant. |

    o  When Sales by Vendors of Undyed Diesel Credit Amount (SEQ **0439**) |
       is greater than zero, then at least one of the following must
       be significant: (SEQ **0435** or **0437**). |

    o  When Sales by Vendors of Undyed Kerosene Credit Amount
       (SEQ 0680) is greater than zero, then at least one of the
       following must be significant: (SEQ 0650, 0660, or 0670).

    o  When Use of **LPG** in Certain Intercity Buses Credit Amt (SEQ **0890**) -|
       is greater than zero, then Certain Intercity and Local Buses
       Gallons (SEQ **0880**) must be significant. |

    o  When Use of **LPG** in Qualified Local & School Buses (SEQ **0910**) is -|
       greater than zero, then Qualified Local and School Buses Gallons
       (SEQ **0900**) must be significant. |

    o -|
        -|
        -|

    o  **When Commercial Aviation Kerosene Amount (SEQ 0417) is greater** |
       **than zero, then Commercial Aviation Kerosene Gallons (SEQ 0415)** |
       **must be significant.** |

    o  **When AGK Use in Foreign Trade Credit Amount (SEQ 0427) is** |
       **greater than zero, then AGK Use in Foreign Trade Gallons** |
       **(SEQ 0425) must be significant.** |

    o  **When Use Undyed Diesel Intercity Buses Amount (SEQ 0445) is** |
       **greater than zero, then Use Undyed Diesel Intercity Buses** |
       **Gallons (SEQ 0443) must be significant.** |

    o  **When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is** |
       **greater than zero, then Undyed Kerosene Use in Certain Buses** |
       **Gallons (SEQ 0685) must be significant.** |

    o  **When AGK Used in Commercial Aviation Amount (SEQ 0725) is** |
       **greater than zero, then AGK Used in Commercial Aviation Gallons** |
       **(SEQ 0715) must be significant.** |

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

**ERC**                                          **DESCRIPTION**

0422  o  continued

- o  **When AGK Noncommercial Use Amount (SEQ 0775) is greater than**  |
     **zero, then AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK**  |
     **Use on Farm Gallons (SEQ 0755) or AGK Use by Government Gallons**  |
     **(SEQ 0765) must be significant.**  |

- o  **When Use by Nonprofit Amount (SEQ 0805) is greater than zero,**  |
     **then Use by Nonprofit Gallons (SEQ 0795) must be significant.**  |

- o  **When Use by State or Local Government Amount (SEQ 0825) is**  |
     **greater than zero, then Uses by State or Local Government**  |
     **Gallons (SEQ 0815) must be significant.**  |

- o  **When Use AG by Nonprofit Amount (SEQ 0850) is greater than zero,**  |
     **then Use AG by Nonprofit Gallons (SEQ 0840) must be significant.**  |

- o  **When Use AG by Government Amount (SEQ 0870) is greater than**  |
     **zero, then Use AG by Government Gallons (SEQ 0860) must be**  |
     **significant.**  |

- o  **When LPG Other Nontaxable Use Amount (SEQ 0940) is greater than**  |
     **zero, then LPG Other Nontaxable Use Gallons (SEQ 0930) must be**  |
     **significant.**  |

- o  **When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than**  |
     **zero, then Alcohol Mixtures Ethanol Gallons (SEQ 0960) must be**  |
     **significant.**  |

- o  **When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is**  |
     **greater than zero, then Alcohol Mixtures Other Than Ethanol**  |
     **Gallons (SEQ 0980) must be significant.**  |

- o  **When Biodiesel Mix Amount (SEQ 1020) is greater than zero, then**  |
     **Biodiesel Mix Gallons (SEQ 1010) must be significant.**  |

- o  **When Agri-biodiesel Mix Amount (SEQ 1040) is greater than zero,**  |
     **then Agri-biodiesel Mix Gallons (SEQ 1030) must be significant.**  |

0423  o  Form 4136 – If Evidence of Dyed **AGK** Exception Box (**SEQ 0414**)  ||
         equals "X", Evidence of Dyed **AGK** Explanation (**SEQ 0413**) must  ||
         equal "STMbnn" and vice versa.

0425  o  Form 4136 – If Total Income Tax Credit Amount (SEQ 1050) is  |
         significant, then at least one of the "credit amounts"
         (SEQ 0070, 0180, 0230, 0300, 0320, 0340, **0347**, **0395**, 0410, **0412**,  ||
         0417, 0423, 0427, 0439, 0445, 0680, 0695, 0725, 0775, 0805,  |
         0825, 0850, 0870, 0890, 0910, 0940, 0970, 0990, 1020, 1040,  |
         **1042 or 1046**) must be significant.  ||

**ATTACHMENT 1**

**ERROR REJECT CODE (ERC) CROSS REFERENCES**

<u>**ERC**</u>                                         <u>**DESCRIPTION**</u>

0426  o   Form 1040 – Other Payments (SEQ 1210) must equal the total of
          Tax Paid by Regulated Investment Company (SEQ 0230) from
          Form 2439 plus Total Income Tax Credit Amount (SEQ **1050**)          ||
          from Form 4136 plus Health Coverage Tax Credit (SEQ 0250)
          from Form 8885.

**0618 o**   When Form 8379 is present, Filing Status (SEQ 0130) of the tax   -|
          form must equal "2".                                               |

1076  o   Form 8885 – When any of the Month boxes (SEQ 0035, 0045, 0055,    |
          0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145)             |
          or                                                                |
          Amount Paid for Health Insurance (SEQ 0190) contain a             |
          significant entry, then the PIN TYPE Code (SEQ 0008) of the       |
          Authentication Record must **be blank**. (Note: This error will     ||
          be set on the PIN TYPE Code).                                     |

**ATTACHMENT 9**

**SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS**


Social Security/Taxpayer Identification Numbers are broken down as follows:

    <u>1 2 3</u>    -    <u>4 5</u>    -    <u>6 7 8 9</u>

    Area    -  Group  -   Serial

**Valid Ranges for Social Security Number (SSN)**:

    001-01-0001 through **699**-99-9999,                         ||

    700-01-0001 through 733-99-9999,

    750-01-0001 through 763-99-9999.

    764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.


**Valid Range for Individual Taxpayer Identification Number (ITIN)**:

    900-70-0000 through 999-80-9999

  The valid range for the ITIN "Area" is 900 through 999.
  The valid range for the ITIN "Group" is 70 through 80.
  The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN.  It is used for tax purposes only.

**Valid Range for Adoption Taxpayer Identification Number (ATIN)**:

    900-93-0000 through 999-93-9999

  The valid range for the ATIN "Area" is 900 through 999.
  The valid ATIN "Group" is 93.
  The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child.  It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

# ATTACHMENT 11

## MAXIMUM NUMBER OF SCHEDULES AND FORMS

| Schedule or Form | Maximum Number | | Schedule or Form | Maximum Number |
|---|---|---|---|---|
| Form 1040 | 1 | | Form 4136 | 1 |
| Form 1040A | 1 | | Form 4137 | 1 per taxpayer* |
| Form 1040EZ | 1 | | Form 4255 | 1 |
| Schedule A | 1 | | Form 4562 | 30 |
| Schedule B | 1 | | Form 4563 | 2 |
| Schedule 1 | 1 | | Form 4684 | **5** |
| Schedule C | 8 | | Form 4797 | 1 |
| Schedule C-EZ | 1 per taxpayer* | | Form 4835 | 4 |
| Schedule D | 1 | | Form 4952 | 1 |
| Schedule E | 15 ** | | Form 4970 | 1 |
| Schedule EIC | 1 | | Form 4972 | 1 per taxpayer* |
| Schedule F | **5** | | Form 5074 | 1 |
| Schedule H | 1 per taxpayer* | | Form 5329 | 1 per taxpayer* |
| Schedule J | 1 | | Form 5471 | 1 |
| Schedule R | 1 | | Schedule J (Form 5471) | 1 |
| Schedule 3 | 1 | | Schedule M (Form 5471) | 5 |
| Schedule SE | 1 per taxpayer* | | Schedule N (Form 5471) | 1 |
| Form T | 10 | | Schedule O (Form 5471) | 5 |
| Form W-2 | 50 | | Form 5713 | 1 |
| Form W-2G | 30 | | Schedule A (Form 5713) | 5 |
| Form W-2GU | 10 | | Schedule B (Form 5713) | 5 |
| Form 970 | 2 | | Schedule C (Form 5713) | 1 |
| Form 982 | 2 | | Form 5884 | 1 |
| Form 1099-R | 20 | | Form 6198 | 10 |
| Form 1116 | 20 | | Form 6251 | 1 |
| Form 1310 | 2 | | Form 6252 | 10 |
| Form 2106 | 2 per taxpayer**** | | Form 6478 | 1 |
| Form 2106-EZ | 1 per taxpayer | | Form 6765 | 1 |
| Form 2210 | 1 | | Form 6781 | 1 |
| Form 2210F | 1 | | Form 8082 | 4 |
| Form 2120 | 4 | | Form 8271 | 2 |
| Form 2441 | 1 | | Form 8275 | 1 |
| Schedule 2 | 1 | | Form 8275-R | 1 |
| Form 2439 | 4 | | Form 8283 | 2 |
| Form 2555 | 1 per taxpayer* | | Form 8379 | 1 |
| Form 2555EZ | 1 per taxpayer* | | | |
| Form 3468 | 1 | | | |
| Form 3800 | 1 | | | |
| Form 3903 | 2 | | | |